

**SALES AND USE TAX REVIEW COMMISSION
RECOMMENDATION PURSUANT TO P.L. 1999, C. 416**

BILL NUMBER:

A-2180

DATE OF INTRODUCTION:

February 25, 2008

SPONSOR:

Assemblyman Wisniewski

DATE OF RECOMMENDATION:

April 17, 2008

IDENTICAL BILL:

COMMITTEE:

Assembly Budget Committee

DESCRIPTION:

This Bill creates an exception in the imposition of sales tax on charges for parking, storing or garaging a motor vehicle for intermodal chassis loaded with a previously consigned container.

ANALYSIS:

This Bill creates an exception to the current sales tax imposition on charges for parking, storing or garaging a motor vehicle for intermodal chassis loaded with a “previously consigned container”. *See* N.J.S.A.43:32B-3(i)

Passage of P.L. 2006, c.55 subjected parking, storing and garaging of motor vehicles to the sales and use tax, including municipal parking, resulting in the taxation of parking charges for container-loaded intermodal chassis. Although the tax on municipal parking was subsequently repealed as of July 1, 2007, the tax is still imposed on parking at private facilities.

The same parking services would be exempt if performed at a marine terminal facility pursuant to the current exemption at N.J.S.A. 54:32B-8.12. This bill would provide equitable treatment for the parking of intermodal chassis, regardless of whether they are parked at a marine terminal facility or at a location off-site.

RECOMMENDATION:

The Commission does not recommend enactment of this Bill.

COMMISSION MEMBERS FOR PROPOSAL: 2

COMMISSION MEMBERS AGAINST PROPOSAL: 5

COMMISSION MEMBERS ABSTAINING: 1